

MOORE COUNTY, NORTH CAROLINA
2003-2004
BUDGET ORDINANCE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF MOORE COUNTY:

SECTION 1. REVENUES. It is estimated that the revenues and fund balances of the general fund, as listed below, will be available during the fiscal year beginning July 1, 2003, and ending June 30, 2004, to meet the appropriations as set forth in Section 2. All fees, commissions, and sums paid to or collected in any fund by any County official, officer, or agent for any service performed by such official, officer, or agent in his official capacity shall inure to the benefit of the County and become County funds.

COUNTY OF MOORE
GENERAL FUND BUDGET SUMMARY

REVENUES

Taxes	\$46,798,000
General Revenues	4,169,000
Human Services	1,598,000
Transfer from Bond Interest	300,000
Designated Fund Balance	<u>842,823</u>
Total Revenues	<u>\$53,707,823</u>

REVENUE BREAKDOWN

TAXES

Property Taxes	
Current Year	\$34,560,000
Prior Years	75,000
Tax Penalties/Interest	150,000
Privilege Licenses	15,000
Rental Vehicle Tax	40,000
Hold Harmless Funds	316,000
Sales Tax	11,100,000
ABC Funds	<u>542,000</u>
Total Tax Revenues	<u>46,798,000</u>

GENERAL REVENUES

Interest	300,000
Departmental Revenues and Fees	<u>3,869,000</u>

Total General Revenues	<u>4,169,000</u>
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HUMAN SERVICES

Child Support Enforcement	\$ 642,000
Other Grants	316,000
Aging	<u>640,000</u>
Total Human Services	<u>1,598,000</u>

TRANSFER FROM BOND INTEREST	<u>300,000</u>
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DESIGNATED FUND BALANCE	<u>842,823</u>
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TOTAL REVENUES	<u>\$53,707,823</u>
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SECTION 2. APPROPRIATIONS. The following general fund amounts are hereby appropriated to the County Manager for the operation of the Moore County General Government and its departments and agencies for the fiscal year beginning July 1, 2003, and ending June 30, 2004. Other fund amounts as set forth in Sections 6 through 17 are also appropriated as presented in this section. In administering the programs authorized under this Ordinance, the County Manager is authorized to make transfers pursuant to Section 5. Appropriations for land and new buildings included in this Ordinance, may be expended only after release by the Board of Commissioners. The County Manager or his designee are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes: (1) form grant agreements to public and non-profit agencies; (2) leases of normal and routine business equipment; (3) consultant, professional, or maintenance service agreements up to an anticipated contract amount of \$50,000; (4) purchase of apparatus, supplies, and materials where formal bids are not required by law; (5) agreements for acceptance of State and Federal grant funds; and (6) construction or repair work where formal bids are not required by law. The Financial Services Director is hereby designated as a Deputy Finance Officer for pre-audit functions and all other Finance Officer duties.

**COUNTY OF MOORE
GENERAL FUND BUDGET SUMMARY**

EXPENDITURES

General Government	\$ 5,234,736
Public Safety	7,175,984
Environmental/Community Development	2,981,937
Human Services	1,809,679
Cultural Development	1,019,470

Education	20,932,880
Grants/Court Facility Costs	1,000,607
Transfers	10,920,236
Capital Outlay	231,300
Debt Service	<u>2,400,994</u>
Total Expenditures	<u>\$53,707,823</u>

EXPENDITURE BREAKDOWN

GENERAL GOVERNMENT

Governing Body	\$ 193,600
Administration	329,500
Personnel	177,500
Volunteer Center/RSVP	86,400
Financial Services	421,000
County Attorney	578,400
Tax	1,454,000
Revaluation	500,126
Elections	393,150
Register of Deeds	<u>1,101,060</u>
Total General Government	<u>5,234,736</u>

PUBLIC SAFETY

Sheriff	4,095,750
Jail	2,262,000
Day Reporting Center	89,234
Emergency Management/E-911	<u>729,000</u>
Total Public Safety	<u>7,175,984</u>

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Waste Disposal	1,420,400
Planning /Code Enforcement	735,500
Community Development	206,650
Cooperative Extension	398,537
Soil & Water Conservation	<u>220,850</u>
Total Environmental/Community Development	<u>2,981,937</u>

HUMAN SERVICES

Child Support Enforcement	549,500
Veterans Services	115,700
Aging	<u>1,144,479</u>
Total Human Services	<u>1,809,679</u>

CULTURAL DEVELOPMENT

Library	451,320
Recreation/Youth Development	<u>568,150</u>
Total Cultural Development	<u>1,019,470</u>
EDUCATION	
School Current Expense	17,876,880
College Current Expense	2,831,000
College-Westmoore Learning Center	75,000
College Capital Outlay	<u>150,000</u>
Total Education	<u>20,932,880</u>
GRANTS/COURT FACILITY COSTS	<u>\$ 1,000,607</u>
TRANSFERS	
Social Services	6,547,362
Health	2,100,000
Airport Fund	100,000
School Special Revenue Fund	<u>2,172,874</u>
Total Transfers	<u>10,920,236</u>
CAPITAL OUTLAY	<u>231,300</u>
DEBT SERVICE	<u>2,400,994</u>
Total Expenditures	<u>\$53,707,823</u>

SECTION 3. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2003-2004, an ad valorem property tax on all property having a situs in Moore County as listed for taxes as of January 1, 2003, at a rate of forty-seven and one-half cents (\$.475) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws.

SECTION 4. LEVY OF PRIVILEGE LICENSE AND OTHER TAXES. There is hereby levied, all County Privilege License Taxes as authorized by North Carolina General Statutes, and such other taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 5. AUTHORIZED TRANSFER OF APPROPRIATIONS. The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. The Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being required.

- b. The Manager may transfer amounts up to \$50,000 between departments within the same fund with an official report on such transfers included under Section 21.
- c. The Manager may transfer amounts up to \$50,000 from any appropriation within the general fund to a separate fund with an official report on such transfers included under Section 21.

SECTION 6. DEPARTMENTAL OPERATIONS FUNDS. The operations of such funds are budgeted as follows:

Social Services	\$ <u>12,321,305</u>
Health Operations	\$ <u>3,824,563</u>

SECTION 7. WASTEWATER PLANT ENTERPRISE FUND. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>1,747,200</u>
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SECTION 8. PUBLIC UTILITIES ENTERPRISE FUND. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>5,215,225</u>
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SECTION 9. EAST MOORE WATER DISTRICT FUND. The operations of such fund are budgeted as follows:

Operating Budget	\$ <u>273,000</u>
Capital Project Budget	\$ <u>3,360,423</u>

SECTION 10. INTERNAL SERVICE FUNDS. The operations of such funds are budgeted as follows:

Management Information Systems Fund	\$ <u>1,022,500</u>
Risk Management Fund	\$ <u>3,965,000</u>
Property Management Fund	\$ <u>3,427,000</u>

SECTION 11. EMERGENCY MEDICAL SERVICES FUND. There is hereby levied for the fiscal year 2003-2004, an Emergency Medical Services tax on all property within such emergency service district, as listed for taxes as of January 1, 2003, at a rate of four cents (\$.04) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the

purpose of Emergency Medical Services. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>3,311,500</u>
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SECTION 12. SCHOOL SPECIAL REVENUE FUND. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>5,602,874</u>
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SECTION 13. 911 TELEPHONE SYSTEM FUND. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>696,000</u>
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SECTION 14. MOORE COUNTY TRANSPORTATION SERVICES. The operations of such fund are budgeted as follows:

Total Budget	\$ <u>978,100</u>
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SECTION 15. COMPONENT UNIT FUNDS. The County maintains the funds for such component units and shall incorporate the respective budgets into the accounting records as follows:

Convention and Visitors Bureau	\$ <u>1,451,000</u>
Economic Development Corporation	\$ <u>158,163</u>

The County will enter the Airport Authority budget into the County's accounting records upon approval by the Airport Authority Board.

SECTION 16. TRUST FUNDS. The County maintains various trust funds. These funds do not require an annual budget, according to the Local Government Budget and Fiscal Control Act, and are as follows:

Soil and Water Conservation District Fund - The Soil and Water Conservation District Fund is maintained by the County for the benefit of the district.

Special Tax Districts - The County will maintain a fund to account for the collection and distribution of taxes on assessed valuation of taxable property, as listed for taxes as of January 1, 2003, for special districts as presented at the designated rate per \$100 of assessed value. The appropriations shown in this section have been certified to this Board by various Fire Protection District Boards and various Town Councils, as necessary for the operation of their respective budgets for the current fiscal year. See attached Schedule A, outlining the tax rates for the special districts.

Cooperative Extension Agency Fund - The Cooperative Extension Agency Fund is maintained by the County for the benefit of the respective agencies.

Social Services and Sheriff's Department Trust Funds - The referenced department must maintain certain funds for the daily operations of their departments. These funds do not require annual budgets. The nature of such funds is as follows:

Social Services - Charity Fund accounts for funds donated to the Department for specific needs.

Social Services - Public Assistance Fund accounts for funds used for daily payments on behalf of individuals, i.e., energy assistance.

Social Services - Client Fund accounts for funds belonging to individuals who are not able to maintain those funds themselves.

Sheriff's Department - Civil Fund accounts for funds used in legal aspects of docketing and collecting on judgments.

General Statutes require that any individual signing checks must be named Deputy Finance Officer; therefore, the following individuals will be so designated for the Social Services and Sheriff's Department Trust Funds:

Social Services - Beth Duncan, Director and Janet Parris, Admin. Officer
Sheriff's Department – Lane Carter, Sheriff
Sheriff's Department – Neil Godfrey, Chief Deputy
Sheriff's Department – Tommy Lucas, Captain

On a monthly basis, each Deputy Finance Officer will present to the County Finance Officer, the following for each fund:

1. Copy of bank statement and reconciliation.
2. Statement of receipts and disbursements.

SECTION 17. CAPITAL PROJECT BUDGETS. The County has incorporated project budgets into its records, and shall continue to account for such budgets until they are completed and closed out by appropriate agencies, if necessary. Such projects to be accounted for are as follows:

CDBG Projects
Airport Projects
Hillcrest Park Project
State School Bond Projects
Local School and College Bond Projects
Senior Center Project
Social Services Facility Project

SECTION 18. MOORE COUNTY SCHOOLS. The Moore County School Board may not adjust its County appropriation without prior approval by the Board of Commissioners. The County will also account for revenues and expenditures for the School Facilities Fund. Such fund is maintained at the state level; however, the County will record all transactions of such fund within its general ledger. The appropriations of the fund are approved by both the School Board and the Board of Commissioners.

SECTION 19. SANDHILLS COMMUNITY COLLEGE. In accordance with North Carolina General Statute 115D.51, Moore County shall provide, based upon the appropriations herein, funds to Sandhills Community College, as needed to meet County Current Fund and Plant Fund expenditures.

SECTION 20. DUAL SIGNATURES ON CHECKS. As provided by North Carolina General Statute 159-25(b), the Board is authorized to require only two (2) signatures for each check or draft that is made on County funds. The signature of the County Manager and the Finance Officer, following proof of warrant, shall be authorized signatures of the County. The Financial Services Director is hereby designated as alternate signatory in the absence of the County Manager or the Finance Officer.

SECTION 21. FINANCIAL REPORTING. The Finance Officer shall prepare for the County Manager and the Board of Commissioners, a monthly financial report. The Finance Officer will also prepare other financial reports, as may be required by the County Manager or Board of Commissioners.

SECTION 22. PUBLIC PURPOSE LIMITATION. In accordance with Article V of the North Carolina Constitution which states in part, that "power and taxation shall be exercised . . . for public purpose" and/or decisions of the State Supreme Court, the County Manager shall require the following before releasing public funds to other governmental agencies or private groups:

1. The activity in question is for a public purpose.
2. The activity in question is one the County is authorized to undertake or for which the County has specific statutory authorization for giving financial aid to the agencies in question.
3. Through appropriate means, the County retains some degree of control over the expenditure of its funds.

SECTION 23. This Ordinance shall become effective July 1, 2003.